IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 26TH JULY 2007 / 4TH SRAVANA 1929

WP(C).No. 22951 of 2007(G)

PETITIONER:

V. ANILKUMAR,
LIFESTYLE FURNITURE, NEDUVATHOOR, NEELESWARAM P.O,
KOTTARAKKARA.

BY ADV. SRI.B.MOHANLAL

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KASARGODE.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM.

3. THE SALES TAX OFFICER,
SALES TAX CHECK POST, OFFICE OF THE INSPECTING
ASSISTANT COMMISSIONER, B. MANJESHWAR,KASARGODE.

4. THE SALES TAX OFFICER (ENQUIRY),
COMMERCIAL TAXES, KOLLAM.

5. THE SALES TAX OFFICER,
COMMERCIAL TAXES, KOTTARAKKARA, KOLLAM DISTRICT.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 22951 OF 2007

Dated this the 26th day of July, 2007

JUDGMENT

Even though the prayer is for direction to the respondents to refund the security collected from the petitioner, it is seen from Ext.P11 that refund is not granted on account of outstanding tax arrears due from the petitioner. Petitioner's case is that tax is under contest in appeal. Even though refund is granted, respondents are entitled to withhold refund until arrears of tax are cleared or demand gets cancelled in appeal or other proceedings. In the circumstances, W.P. is disposed of directing the second respondent to dispose of Ext.P8 appeal filed by the petitioner within two months from the date of production of a copy of this judgment by the petitioner. Depending upon the order in appeal, refund should be granted or otherwise tax should be adjusted against refund amount.

(C.N.RAMACHANDRAN NAIR)
Judge